

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Logansport Community Sch Corp (0875)

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
Student Academic Achievement						
	11050 Full Day Kindergarten	\$0	\$100,754	\$498,505	n/a	395%
	11100 Elementary	\$3,749,666	\$4,900,933	\$4,956,731	32%	1%
	11200 Middle/Junior High	\$1,655,728	\$2,261,454	\$2,246,126	36%	-1%
	11300 High School	\$2,410,658	\$3,033,822	\$2,815,168	17%	-7%
	11355 Academic Honors - High Ability Student Program	\$0	\$0	\$70,538	n/a	n/a
	11480 Industrial Education A	\$0	\$303	-\$8,121	n/a	< -500%
	11590 Other Vocational Education Programs	\$98,633	\$234,737	\$212,486	115%	-9%
	11900 Other Regular Programs	\$1,861	\$0	\$0	-100%	n/a
	12100 Gifted and Talented	\$21,599	\$18,825	\$16,940	-22%	-10%
	12220 Moderate Mental Handicap	\$0	\$52,967	\$53,739	n/a	1%
	12230 Mental Handicap	\$368,881	\$0	\$0	-100%	n/a
	12310 Orthopedic Impairment	\$210,258	\$260,500	\$168,456	-20%	-35%
	12410 Emotional Handicap - Full Time	\$0	\$87,759	\$69,293	n/a	-21%
	12420 Emotional Handicap - All Others	\$0	\$142,236	\$97,167	n/a	-32%
	12510 Communication Disorder	\$0	\$222	\$0	n/a	-100%
	12520 Compensatory	\$15,976	\$250,519	\$184,111	> 500%	-27%
	12610 Learning Disability - Full Time	\$530,035	\$1,698,302	\$1,536,456	190%	-10%
	12710 Equal Opportunity At Risk	\$142,327	\$171,059	\$181,413	27%	6%
	12810 Special Education Preschool	\$122,188	\$320,339	\$234,627	92%	-27%
	12900 Other Special Programs	\$0	\$150,820	\$87,341	n/a	-42%
	13100 Adult Basic Education	\$219,746	\$206,960	\$182,103	-17%	-12%
	13600 Special Interest Programs	\$0	\$66,995	\$152,404	n/a	127%
	13900 Other Adult/Continuing Ed Programs	\$0	\$2,902	\$961	n/a	-67%
	14100 Elementary	\$0	\$47,244	\$85,840	n/a	82%
	14200 Middle/Junior High	\$0	\$15,298	\$0	n/a	-100%
	14300 High School	\$40,023	\$67,752	\$87,436	118%	29%
	16100 Remediation Testing	\$139,100	\$221,033	\$149,059	7%	-33%
	16200 Preventive Remediation	\$51,848	\$7,223	\$61,729	19%	> 500%
	21520 Speech Pathology Services	\$26,908	\$359,696	\$229,271	> 500%	-36%
	22220 School Library	\$359,202	\$437,502	\$387,760	8%	-11%
	22230 Audiovisual	\$16,333	\$0	\$0	-100%	n/a
	22240 Education Television	\$791	\$0	\$0	-100%	n/a
	22250 Computer Assisted Instruction Services	\$0	\$116,034	\$281,201	n/a	142%
	24100 Office of the Principal Services	\$1,081,882	\$1,924,095	\$1,859,942	72%	-3%
	25820 Textbooks and Repairs	\$270,257	\$486,739	\$227,181	-16%	-53%
	26497 Teachers Retirement Fund	\$419,191	\$932,866	\$959,826	129%	3%
	41100 Transfer Tuition	\$47,752	\$49,678	\$86,509	81%	74%
	41300 Area Vocational Schools	\$484,708	\$607,501	\$999,399	106%	65%
	41400 Joint Services and Supply	\$2,302,980	\$1,908,968	\$2,042,133	-11%	7%
Student Academic Achievement Total		\$14,788,532	\$21,144,034	\$21,213,730	43%	0%

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Student Instructional Support						
	21110 Service Area Direction	\$0	\$0	\$201	n/a	n/a
	21120 Attendance Services	\$46,054	\$1,595	\$2,113	-95%	33%
	21130 Social Work Services	\$18,534	\$29,827	\$30,280	63%	2%
	21140 Pupil Accounting	\$0	\$27,184	\$26,618	n/a	-2%
	21220 Counseling Services	\$373,841	\$312,439	\$327,427	-12%	5%
	21290 Other Guidance Services	\$40,531	\$46,112	\$102,323	152%	122%
	21310 Service Area Direction	\$500	\$0	\$0	-100%	n/a
	21330 Dental Services	\$0	\$1,688	\$348	n/a	-79%
	21340 Nurse Services	\$135,331	\$167,163	\$172,996	28%	3%
	21420 Psychological Testing	\$24,579	\$131,820	\$122,219	397%	-7%
	21610 Service Area Direction	\$11,113	\$28,229	\$54,589	391%	93%
	21690 Other Special Education Administration	\$0	\$0	\$2,008	n/a	n/a
	21790 Other Student Services	\$0	\$2,271	\$13,377	n/a	489%
	22110 Service Area Direction	\$23,633	\$47,724	\$205,107	> 500%	330%
	22120 Instruction & Curriculum Development	\$72,887	\$99,228	\$73,208	0%	-26%
	22130 Instructional Staff Training Services	\$21,243	\$35,460	\$14,625	-31%	-59%
	23120 Service Area Assistants	\$37,026	\$57,523	\$51,768	40%	-10%
	23210 Office of the Superintendent	\$138,234	\$296,490	\$303,246	119%	2%
	23290 Other Executive Administrative Services	\$0	\$52,735	\$62,546	n/a	19%
	26710 Technology Support and Maintenance	\$0	\$16,810	\$0	n/a	-100%
Student Instructional Support Total		\$943,508	\$1,354,299	\$1,564,999	66%	16%
Overhead and Operational						
	23160 Promotion Expenses	\$1,764	\$1,881	\$1,886	7%	0%
	25110 Office of the Business Manager	\$63,150	\$134,235	\$121,927	93%	-9%
	25250 Financial Accounting	\$166,139	\$315,718	\$345,277	108%	9%
	25291 Refund of Revenue	\$11,534	\$9,516	\$51,362	345%	440%
	25420 Maintenance of Buildings	\$1,826,384	\$2,791,475	\$2,704,759	48%	-3%
	25430 Maintenance of Grounds	\$6,265	\$38,264	\$45,926	> 500%	20%
	25440 Maintenance of Equipment	\$468,845	\$1,536,866	\$1,378,555	194%	-10%
	25450 Vehicle Maintenance (other than buses)	\$13,334	\$90,334	\$42,702	220%	-53%
	25460 Security Services	\$3,719	\$7,989	-\$1,332	-136%	-117%
	25470 Insurance (other than buses)	\$52,350	\$132,532	\$229,302	338%	73%
	25510 Service Area Direction	\$46,294	\$17,812	\$35,364	-24%	99%
	25520 Vehicle Operation	\$517,513	\$785,780	\$802,073	55%	2%
	25530 Monitoring Services	\$7,527	\$595	\$1,372	-82%	131%
	25540 Vehicle Servicing and Maintenance	\$96,434	\$92,774	\$90,848	-6%	-2%
	25550 Purchase of School Buses	\$349,640	\$197,271	\$177,913	-49%	-10%
	25560 Insurance on Buses	\$21,559	\$74,017	\$0	-100%	-100%

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	25610 Service Area Direction	\$25,633	\$51,866	\$55,833	118%	8%
	25620 Food Preparation and Dispensing	\$317,407	\$405,290	\$424,545	34%	5%
	25640 Food Purchases	\$361,963	\$568,910	\$664,114	83%	17%
	25690 Other Food Services	\$94,669	\$128,367	\$349,795	269%	172%
	25740 Printing, Publishing and Duplicating	\$15,357	\$9,062	\$8,440	-45%	-7%
	26200 Planning, Research, Develop., & Evaluation	\$0	\$112	\$173	n/a	55%
	26495 Official Bonds	\$1,386	\$0	\$0	-100%	n/a
	26499 Other	\$0	\$422,680	\$331,566	n/a	-22%
	31000 Direction of Community Services	\$72,213	\$72,095	\$71,547	-1%	-1%
	32000 Community Recreation	\$11,036	\$21,082	\$16,884	53%	-20%
	33000 Civic Services	\$0	\$16,786	\$6,560	n/a	-61%
	34000 Athletic Coaches	\$226,835	\$298,992	\$315,877	39%	6%
	39900 Other Community Services	\$2,324	\$0	\$0	-100%	n/a
	52200 Temporary Loans, INTEREST ON DEBT	\$150,169	\$151,551	\$233,696	56%	54%
Overhead and Operational Total		\$4,931,442	\$8,373,850	\$8,506,965	73%	2%
Nonoperational						
	25320 Land Acquisition and Development	\$386	\$0	\$0	-100%	n/a
	25330 Professional Services	\$0	\$5,328	\$0	n/a	-100%
	25350 Building Acquisition/Construction/Improvement	\$517,158	\$432,423	\$456,153	-12%	5%
	25351 Building Acquisition/Construction/Improvement	\$0	\$0	-\$1,393	n/a	n/a
	25352 Energy Savings Contracts	\$0	\$0	\$60,000	n/a	n/a
	25380 Purchase of Mobile or Fixed Equipment	\$882,869	\$365,795	\$272,011	-69%	-26%
	25390 Other Facilities Acquisition & Construction	\$82,080	\$0	\$0	-100%	n/a
	51100 Bonds, PRINCIPAL OF DEBT	\$250,000	\$0	\$0	-100%	n/a
	52100 Bonds, INTEREST ON DEBT	\$12,875	\$0	\$0	-100%	n/a
	53100 Buildings, LEASE RENTAL	\$1,909,891	\$4,532,000	\$4,547,500	138%	0%
	54100 Veterans' Memorial Loan, ADVANCEMENTS & OBLIGA	\$14,625	\$507,505	\$530,241	> 500%	4%
	54200 Common School Fund, ADVANCEMENTS & OBLIGATIONS	\$223,799	\$207,734	\$189,866	-15%	-9%
	59200 Bond Bank Fee	\$0	\$0	\$1,000	n/a	n/a
Nonoperational Total		\$3,893,682	\$6,050,786	\$6,055,378	56%	0%
prorated						
	26491 PERF	\$186,350	\$287,683	\$288,779	55%	0%
	26492 Social Security	\$1,043,467	\$1,477,147	\$1,457,162	40%	-1%
	26493 Workmen's Compensation	\$52,542	\$50,071	\$0	-100%	-100%
	26494 Group Insurance	\$1,330,094	\$2,663,429	\$2,798,933	110%	5%
	26496 Unemployment Compensation	\$1,687	\$22,010	\$12,228	> 500%	-44%
	26498 Severance/Early Retirement Pay	\$187,573	\$413,858	\$405,298	116%	-2%
prorated Total		\$2,801,713	\$4,914,198	\$4,962,400	77%	1%

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Not Categorized						
	41200	\$13,329	\$15,407	\$15,751	18%	2%
	39000 Other Community Services	\$144,627	\$159,996	\$142,655	-1%	-11%
Not Categorized Total		\$157,956	\$175,403	\$158,406	0%	-10%

1006 Category	FY1997	FY2006	FY2007	10 Year Increase	1 Year Increase	FY97 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp
Student Academic Achievement	\$16,943,395	\$25,118,552	\$25,203,260	49%	0%	61.6%	59.8%	59.4%
Student Instructional Support	\$1,106,308	\$1,576,841	\$1,816,691	64%	15%	4.0%	3.8%	4.3%
Overhead and Operational	\$5,415,491	\$9,090,987	\$9,226,777	70%	1%	19.7%	21.6%	21.7%
Nonoperational	\$3,893,682	\$6,050,786	\$6,056,744	56%	0%	14.2%	14.4%	14.3%
Not Categorized	\$157,956	\$175,403	\$158,406					
Grand Total	\$27,516,833	\$42,012,570	\$42,461,878	54%	1%			

	FY1997	FY2006	FY2007
Student Instructional Expenditures (Academic Achievement plus Support)	65.6%	63.5%	63.6%